

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ruth Migdal
DOCKET NO.: 04-28268.001-R-1
PARCEL NO.: 14-33-110-029-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (PTAB) are Ruth Migdal the appellant, by attorney Jason Shilson of O'Keefe Lyons & Hynes, LLC of Chicago and the Cook County Board of Review.

The subject property consists of a 115-year-old, two-story single-family dwelling of masonry construction containing 2,454 square feet of living area and located in North Township, Cook County. The residence contains one and one-half bathrooms and a full basement.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story single-family dwellings of masonry construction and range in age from 105 to 125 years. The comparables have two, three or four bathrooms with some half-baths and three have full basements. Three homes are air-conditioned and two have fireplaces. Three have two-car garages. The comparables contain between 2,490 and 4,732 square feet of living area and have improvement assessments ranging from \$46,516 to \$114,724 or from \$18.68 to \$24.24 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$66,788, or \$27.22 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. The

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$20,360
IMPR.: \$66,788
TOTAL: \$87,148

Subject only to the State multiplier as applicable.

PTAB/TMcG.

comparables consist of two-story single-family dwellings of masonry construction and range in age from 101 to 120 years. The comparables contain two bathrooms, full basements, one finished; two have air conditioning, three have fireplaces and three have one or two-car garages. The comparables range in size from 2,376 to 2,658 square feet of living area and have improvement assessments of between \$66,960 and \$78,785 or from \$28.18 to \$32.89 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's four comparables and the appellant's comparable four are the comparables most similar to the subject. These properties have improvement assessments ranging from \$18.68 to \$32.89 per square foot of living area. The subject's per square foot improvement assessment of \$27.22 is within this range of properties. The PTAB affords less weight to the appellant's remaining comparables because they are less similar to the subject in living area. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.